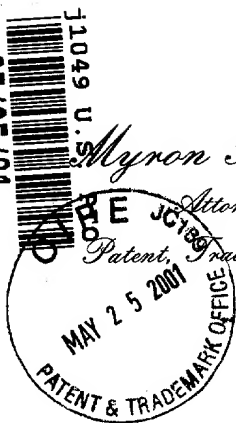


05/25/01



A.

Myron Amer, P.C.
Attorney at Law
Patent, Trademarks, Copyrights

114 Old Country Road, Suite 310
Mineola, New York 11501-4477
Telephone (516) 742-5290
Telecopier (516) 746-1298

May 21, 2001

Hon. Commissioner of
Patents and Trademarks
Washington, DC 20231



**Re: Filing of Patent Application
for Applicant Martin Cullen
for TILE WET SAW WITH OUTWARDLY
DIVERGING CUTTING MODE
Our File No. P-3925-1**

Dear Sir:

Enclosed for filing are the following:

1. Patent Application for TILE WET SAW WITH OUTWARDLY DIVERGING CUTTING MODE (including specification and claim);
2. Declaration, Power of Attorney and Petition;
3. Applicant's check in the amount of \$355;
4. Drawing; and
5. Self-addressed return post card.

Please note of record that applicant is entitled to and claims entitlement to small entity status under 37 CFR Section 1.27.

Respectfully,

Myron Amer
MYRON AMER

MA/ag
Enclosures
Pat-Apps\3925-1.Cullen Patent Ltrs